

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 1289 OF 2007

Mr.M.H.Patel ... Petitioner.

V/s.

A.C.I.T.24(2). ... Respondent.

Petitioner in person.

A.D.Kango for the respondent.

**CORAM : DR.S.RADHAKRISHNAN
and V.C.DAGA, JJ.**

DATED : 9th April 2007.

P.C. :

. Heard the petitioner in person and learned
counsel for the respondent.

2. Rule, returnable forthwith.

. By consent of parties, petition is taken
up for final hearing.

3. By this petition, the petitioner has
challenged the order dated 21st September, 2006,
which is at Exh. 'D' as well as consequent order dated
6th March, 2007, which is at Exh. 'R'.

4. After hearing the parties for sometime,
the learned counsel for the respondent fairly stated
that a new bench can be constituted so as to enable

the said bench to hear the matter afresh. In the aforesaid facts and circumstances, with the consent of learned counsel for the respondent, we quash and set aside the order dated 21st September, 2006 and 6th March, 2007 without going into the merits or demerits thereof and remit the matter back for hearing afresh.

5. We request Mr.G.E.Veerabhadrapa, Vice-President of Income-Tax Appellate Tribunal, Mumbai Benches, Mumbai to constitute the bench of S/Shri K.C.Singhal and R.K.Panda to hear the above matter. The said bench shall hear the matter afresh on its own merits and pass appropriate order. All the rival contentions are kept open.

6. Rule made absolute in terms of this order.

(V.C.DAGA J.)

(DR.S.RADHAKRISHNAN,J.)